

Rule 12g3-2(b) File No. 82-34680

December 21, 2007

By Federal Express

SUPPL

U.S. Securities and Exchange Commission

Office of International Corporate Finance
100 F Street, N.E.
Washington, D.C. 20549
U.S.A.

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Re: File No. 82-34680/Sumitomo Corporation
Submission of Information Required Under Rule 12g3-2(b) of the
Securities Exchange Act of 1934, as amended.

On behalf of Sumitomo Corporation (the "Company"), I am furnishing
herewith the following information pursuant to Rule 12g3-2(b)(1)(iii) (the "Rule")
under the Securities Exchange Act of 1934, as amended (the "Exchange Act").

1. Semi-Annual Securities Report dated December 21, 2007 [in Japanese].

[Brief Description]

Semi-Annual Securities Report (including audited semiannual
financial results) filed with the Director of Kanto Local Finance Bureau
stating the results for the interim fiscal year ended September 30, 2007.

Sumitomo Corporation

1-8-11, Harumi, Chuo-ku, Tokyo, 104-8610 Japan

This letter, together with the enclosure[s], shall not be deemed to be "filed" with the Commission or otherwise subject to the liabilities of Section 18 of the Exchange Act, nor shall the submission of this letter and the enclosed materials constitute an admission for any purpose that the Company is subject to the Exchange Act.

Kindly acknowledge receipt of this letter and the enclosures by stamping the enclosed copy of this letter and returning it to me via the enclosed pre-paid Federal Express envelope and label.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Koichi Takahata', with a stylized, flowing script.

Koichi Takahata
Corporate Officer,
General Manager of the Investor Relations Dept.
Sumitomo Corporation

(Tel:81(3)-5166-3487, Fax: 81(3)-5166-6292).

END